

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA**

**FINANCIAL STATEMENTS
DECEMBER 31, 2013**

DUCOTE & COMPANY
Certified Public Accountants
219 North Washington Street
P. O. Box 309
Marksville, LA 71351

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA
As of and for the Year Ended December 31, 2013**

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ACCOUNTANTS' COMPILATION REPORT

Dr. L.J. Mayeux
Avoyelles Parish Coroner's Office
Marksville, Louisiana

We have compiled the accompanying financial statements of the governmental activities of the Avoyelles Parish Coroner's Office, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2013, which collectively comprise the Avoyelles Parish Coroner's Office's basic financial statements. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

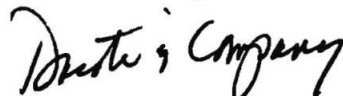
The management of the Avoyelles Parish Coroner's Office, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintain internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Avoyelles Parish Coroner's Office, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Avoyelles Parish Coroner's Office did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2013. The effects of this departure from generally accepted accounting principles have not been determined.

We are not independent with respect to the Avoyelles Parish Coroner's Office.



DUCOTE & COMPANY
Certified Public Accountants
June 13, 2014

GENERAL PURPOSE FINANCIAL STATEMENTS

Avoyelles Parish Coroner's Office
Marksville, Louisiana
Combined Balance Sheet -
All Governmental Fund Types and Account Groups
December 31, 2013

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
ASSETS			
Cash	\$13,494	\$0	\$13,494
Accounts receivable	7,796	-	7,796
Equipment	-	2,050	2,050
TOTAL ASSETS	<u>\$21,291</u>	<u>\$2,050</u>	<u>\$23,341</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$500	\$0	\$500
Payroll taxes payable	3,222	-	3,222
Total liabilities	3,722	-	3,722
Equity:			
Investments in general fixed assets	-	2,050	2,050
Fund balance - unreserved, undesignated	17,569	-	17,569
Total equity	17,569	2,050	19,619
TOTAL LIABILITIES AND EQUITY	<u>\$21,291</u>	<u>\$2,050</u>	<u>\$23,341</u>

Avoyelles Parish Coroner's Office
Marksville, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
All Governmental Fund Types - General Fund
Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Avoyelles Parish Police Jury	\$93,271	\$93,271	\$0
Expenditures:			
Salaries	61,200	61,200	-
Bank charges	-	12	(12)
Continuing education	-	319	(319)
Dues and subscriptions	1,050	750	300
Legal and accounting	2,970	2,960	10
Postage	264	274	(10)
Rent	7,200	7,200	-
Repairs and maintenance	-	525	(525)
Retirement contributions	6,240	4,800	1,440
Security	504	254	250
Supplies	780	1,192	(412)
Payroll taxes	4,504	4,683	(179)
Telephone	4,728	5,021	(293)
Travel	-	122	(122)
Utilities	3,432	2,734	698
Total expenditures	92,872	92,046	(826)
Excess (deficiency) of revenues over expenditures	399	1,225	826
Fund balance, beginning	16,343	16,343	-
Fund balance, ending	<u>\$16,742</u>	<u>\$17,568</u>	<u>\$826</u>